



ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

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Montgomery, AL 36130-0375

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Executive Director

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www.asbpa.alabama.gov

INITIAL REGISTRATION OF FIRM NAME AND OFFICE FORM INSTRUCTIONS

***Applicable changes in Board laws and rules have been incorporated into these instructions;
You are encouraged to read all instructions since there are several changes.***

It is the responsibility of the Resident Manager to register the firm timely, regardless of whether he or she receives the Board's courtesy reminder(s).

INITIAL REGISTRATION:

Do not use the online registration to apply for your initial certificate/license. Please complete the paper registration form and mail it to the Board office with the appropriate registration fee.

Fiscal year. The Board's fiscal year is October 1 through September 30. If you register anytime between October 1 and September 30 (current fiscal year), you will be required to register for the following fiscal year on the subsequent October 1.

Payment. Please print this registration, complete it, and mail to the Board with one of these preferred payment methods, **CHECK, MONEY ORDER, or CASHIER'S CHECK** made payable to the Alabama State Board of Public Accountancy in the amount of \$130.00; credit cards are not accepted using the paper form.

REGISTRATION OF FIRM: All Alabama CPA and PA firms are required by the Alabama Accountancy Law (Title 34, Chapter 1, Code of Alabama 1975) to register with the Alabama State Board of Public Accountancy ("the Board") within 30 days after opening and annually thereafter. Each Alabama CPA and PA firm must obtain an annual firm permit to practice.

REGISTRATION OF FIRM NAME AND OFFICE FORM: Please complete all applicable data elements in the Contact Information section.

FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN): Please input your 9-digit FEIN. NOTE: If you are a Sole Proprietor you may not have a FEIN.

TYPE OF FIRMS: Sole Proprietor, Partnership, Professional Corporation (PC), Professional Association (PA), Limited Liability Company (LLC), Limited Liability Partnerships (LLP), or Corporation. Please review "*Firm Ownership Quick Guide*" for additional information.

RESIDENT MANAGER: The Resident Manager must be an active Alabama CPA or PA. Additionally, the Resident Manager will be the sole proprietor, managing partner, managing shareholder, or managing member of the firm. The certificate number and last four digits of the Social Security Number of the Resident Manager must be included. **NOTE: *The firm registration will not be processed until the individual registration of the firm's Resident Manager has been processed.***

REPORTS ISSUED BY YOUR FIRM: Please answer YES or NONE. By answering YES, you must submit the date of your first issued report. If answering NONE, the firm is required to inform the Board of the date of their first report issued. ***Accurate completion of this section is critical because this data is used to determine whether a firm Peer Review is required.***

REGISTRATION OF ADDITIONAL OFFICE(S): This section should be completed **only** by firms that have more than one physical office in Alabama. The Resident Manager of each additional office must be an active Alabama CPA or PA. Such resident manager may serve in such capacity in only one office in this State, which shall be his principal place of employment and which he manages on a continuous, full-time basis. The certificate number and last four digits of the Social Security Number of the Resident Manager must be included.

FIRM EMPLOYEES: This section must be completed by listing **only** CPAs and PAs affiliated with the firm. The listing must include the names of all CPAs and PAs that are owners and/or employees of the Firm. The data elements requested are name, indication of CPA or PA, certificate number, class within the firm (O=Sole Proprietor, P=Partner, S=Shareholder, M=Member, E=Employee), and office location.

NON-LICENSEE OWNERS: This section must be completed by indicating the percentage of firm ownership by licensees and non-licensees and by listing all non-licensee owners (NLO) affiliated with the firm. The data elements requested are name, indication of previous CPA or PA licensing (yes or no response), percentage of time devoted to the firm (shown as "Percent Work Time"), percentage of firm ownership, and office location. Licensed Owners and all owners are Active Individual licensees as defined by § 34-1-6 (a)(1), Code of Alabama 1975. All NLOs are Active Individual Participants as defined by § 34-1-6 (a)(5)(b), Code of Alabama 1975. **NOTE:** All non-licensee owners of Alabama CPA and PA firms are required by law to register annually with the Alabama State Board of Public Accountancy, pay an annual registration fee, and satisfy continuing education requirements. Registration must be accomplished for renewing and new NLOs. The NLO must register and pay the required amount of \$100.00 for the required annual fee, and submit CPE, if applicable.

SELF-REPORTING INFORMATION: Answering questions 1 through 3 is a requirement. Your signature is a required field. **Note:** If the Self-Reporting page is not complete, your registration will be delayed.

SIGNATURE BLOCK: This section requires the original signature of the firm's Resident Manager and the date signed.

FIRM NOTIFICATION REQUIREMENTS: Firms must notify the Board in writing within 30 days of any of the following events occurring:

- (a) Change of firm address;
- (b) Formation of a new firm;
- (c) Addition, withdrawal, retirement, or death of a partner, member, manager, shareholder, or non-licensee owner;
- (d) Any change to the name of the firm;
- (e) Termination of the firm;
- (f) Change in the resident manager of any office or branch office in this state;
- (g) Establishment of a new branch office or the closing or change of address of a branch office in this state; and
- (h) The occurrence of any event that would cause the firm to be in non-compliance with Alabama's Accountancy Law and Board Rules.

Such changes can be mailed or faxed (334-242-2711) to the Board office. There is also an on-line Firm Change of Information Form on our website at <http://www.asbpa.alabama.gov>.

INITIAL REGISTRATION OF FIRM NAME AND OFFICE FORM

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

PO BOX 300375

MONTGOMERY, AL 36130-0375

Phone: 334-242-5700 ~ Website: www.asbpa.alabama.gov

Registration Fee: \$130.00

The following information is required to comply with the provisions of Sections 34-1-6, 34-1-9, 34-1-10, and 34-1-11, Code of Alabama 1975, to register your firm name and office for the current fiscal year.

***IMPORTANT INFORMATION:** Registering as a firm is required within 30 days of opening a firm. Do not use the online application to initially register as a firm. The Board's fiscal year is between October 1 and September 30. Therefore, if you register anytime between October 1 and September 30, you will still be required to register for the following fiscal year on the subsequent October 1.

The Board's preferred payment method is either CHECK, MONEY ORDER or CASHIER'S CHECK (no credit cards). Additionally, you are required notify the Board of any changes in address and employment information within 30 days of change.

CONTACT INFORMATION:

CPA or PA Firm #: NEW Date Firm Created: _____

Firm Name: _____

Mailing Address: _____

City, State, Zip: _____

Firm Phone: _____

Federal Employer Identification Number (FEIN): _____ - _____

Type of Firm: - review "Firm Ownership Quick Guide" for additional information

Sole Proprietor Partnership PC PA LLC LLP Corporation Other

Resident Manager: _____
First Middle Last Suffix

Cert #: _____ SSN: xxx - xx - _____ (last 4-digits only)

Phone: _____ → Home, Work or Cell

Email: _____

REPORTS ISSUED BY YOUR FIRM TO DATE: *Please answer one*

<p style="text-align: center;"><input type="checkbox"/> YES</p> <p><i>Please submit the date of the first report issued for each of the following:</i></p> <p>_____ Audit Reports</p> <p>_____ Review Reports</p> <p>_____ Compilation Reports</p> <p>_____ Employee Benefit Plan Audit Reports (ERISA)</p> <p>_____ General Contractors Board Reports</p> <p>_____ Government Single Audit Reports</p> <p>_____ Special Reports</p>	<p style="text-align: center;"><input type="checkbox"/> NONE</p> <p><i>However, once the first report is issued by the firm, the firm will inform the Board of the date of the report so a Peer Review can be scheduled.</i></p>
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ASBPA USE ONLY FY: _____

Date Received: _____ Date Processed: _____ Deposit Date: _____ Regis Fee: _____

Notes: _____

Firm Name: _____

INITIAL REGISTRATION OF FIRM NAME AND OFFICE FORM

OFFICES, EMPLOYEES, NON-LICENSED OWNERS

REGISTRATION OF ADDITIONAL OFFICE(S) *This section should be completed only by firms that have more than one office in Alabama. The name, Alabama certificate number and Social Security Number of the Resident Manager are required. Use additional pages if necessary.*

CHECK if no Additional Offices

Address of Additional Office(s)

Resident Manager/Alabama Cert. No./SSN

_____	_____
_____	_____
_____	_____

FIRM EMPLOYEES *(include Resident Manager) Alabama CPAs and PAs Only – use additional pages if necessary*

CHECK if the Resident Manager is the only Employee

<u>Name</u>	<u>CPA/PA</u>	<u>Cert #</u>	<u>Class¹</u>	<u>Office Location</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

¹Use the following codes: O=Sole Proprietor P=Partner S=Shareholder M=Member E=Employee

NON-LICENSEE OWNERS *Reference instructions for NLO details. Use additional pages if necessary.*

CHECK if no Non-licensee Owners

Percent of the firm owned by licensees: _____ Percent of the firm owned by non-licensees _____

<u>Name & NLO #*</u>	<u>Previously a CPA or PA?</u>	<u>Percent Work Time</u>	<u>Percent Ownership</u>	<u>Office Location</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Firm Name: _____

INITIAL REGISTRATION OF FIRM NAME AND OFFICE FORM

SELF-REPORTING INFORMATION

<i>DIRECTIONS:</i> Please read and answer each of the following questions carefully. For each YES answer, attach a separate sheet with a thorough explanation and include appropriate documentation such as related complaints, pleadings, judgments, orders, and settlement agreements. Please check a YES or NO response for each question.	YES	NO
1. Has your firm been or is your firm currently a defendant in any type of civil or administrative action related to the practice of public accounting, or in which allegations of accounting violations, dishonesty, fraud, misrepresentation, or breach of fiduciary have been made <i>that has not previously reported to the Board?</i>		
2. Has your firm had its authority to practice as a CPA/PA firm denied, placed on probation, suspended, revoked, censured, reprimanded, sanctioned, civil penalty, fine, modification of a license, disciplined, or otherwise restricted (other than failure to pay license or registration fee) by the IRS, SEC, or any other federal or state agency <i>that has not previously reported to the Board?</i>		
3. Has your firm had an award or judgment of \$150,000 or more against the firm based on a claim of or action for gross negligence, violation of a specific standard of practice, fraud, or misappropriation of money in the practice of public accounting <i>that has not previously reported to the Board?</i>		

DISCLAIMER: I declare that I have registered all offices of this firm which practice Public Accountancy in Alabama; that I have listed the name, Social Security Number, and Alabama certificate number of the resident manager; and that I have listed the names of all Alabama Certified Public Accountants, Public Accountants, and non-licensee owners affiliated with this firm. I further declare that I will promptly report to the Alabama State Board of Public Accountancy any changes to the lists of offices, partners, shareholders, members, resident managers, or non-licensee owners that occur during the period of this registration. Furthermore, I certify under penalty of perjury that all representations made on this form are true and accurate.

Signature of Resident Manager _____

Date _____